IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 39481 of 2025
and
WMP Nos.44340 & 44341 of 2025

M/s. MEONE HEALTHCARE PRIVATE LIMITED
(GSTIN 33AAJCM6776B1ZF)
Represented by its Authorized Signatory,
Sheikh Abdul Kadher,
Having registered office at
House No.10, Old No.l9, Lakshmipuram 2nd Street,
Royapettah, Chennai 600 014.

Petitioner(s)

Vs

1. Deputy Commissioner (CT)
Gst Appeal-II,
PAPJM Building, 2nd Floor
Greams Road, Chennai-600 006.

2.State Tax Officer (FAC)
Royapettah Assessment Circle, Commercial
Taxes and Registration Department,
Nandanam, Chennai 600035.

Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the 1st Respondent relating to the impugned order in appeal bearing reference 33AAJCM6776B1ZF dated 21.08.2025, quash the same, and consequently direct the 1st Respondent to admit and hear the appeal filed by the Petitioner on merits.

For Petitioner(s): Mr.Salai Varun

For Respondent: Mr.C.Harsha Raj
Special Government Pleader

ORDER

Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents.

3. In this writ petition, the petitioner has challenged the impugned order dated 21.08.2025 passed by the 1st respondent, whereby the appeal against the order dated 19.02.2025 has been rejected on the ground that the appeal was filed beyond the period of limitation.

4. The aforesaid assessment order dated 19.02.2025 passed by the 2nd respondent has preceded by a Show Cause Notice in Form DRC-01 dated 25.11.2024, to which, the petitioner has not replied despite reminders. It appears that the petitioner has only sought time for replying to the same. Thus, the petitioner suffered with the assesment order dated 19.02.2025 in the hands of the 2nd respondent.

5. The appeal was filed by the petitioner on 18.08.2025 against the aforesaid assessment order dated 19.02.2025, was beyond the condonable period of limitation and thus, the 1st respondent was rejected the appeal filed by the petitioner on 18.08.2025 vide order dated 21.08.2025. To that extent, the

relief sought for in this writ petition is not maintainable and therefore, the writ petition is liable to be dismissed.

6. Therefore, to balance the interest of both the parties viz., the Assessee and the Revenue and following the consistent view taken by this Court under similar circumstances, the case is remitted to the 2nd respondent to pass a fresh order on merits, subject to the petitioner depositing 25% of the disputed tax amount, over and above 10% of the disputed tax amount, at the time of filing of appeal before the 1st respondent, in cash from the Petitioner's Electronic Cash Register, within a period of thirty (30) days from the date of receipt of a copy of this order. In case, over and above 25% of the disputed tax has been recovered from the petitioner, no further amount is required to be deposited by the petitioner.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form DRC-01 dated 25.11.2024 together with requisite

documents to substantiate the case by treating the impugned proceedings dated 19.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

8. Subject to the Petitioner complying with the above stipulations, the 2nd Respondent shall proceed to pass afresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre deposit, after hearing the petitioner. Subject to the petitioner complying with the above stipulations, the attachment made on the petitioner's Bank account shall also stand automatically vacated.

9. In case the Petitioner fails to comply with any of the above stipulations, the 2nd Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

10. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

11. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

17-10-2025

Jd
Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
To
1. Deputy Commissioner (CT)
Gst Appeal-II,
PAPJM Building, 2nd Floor
Greams Road, Chennai-600 006.

2.State Tax Officer (FAC)
Royapettah Assessment Circle, Commercial Taxes and Registration Department,
Nandanam, Chennai 600035.

C.SARAVANAN J.

jd

WP No. 39481 of 2025

17-10-2025